

## --- 1/4th Pound - Windsor Division - Black Consumption stamps - 63 x 47 mm. - (1874-1883) ---

[ Chris Ryan, "Canadian Revenue Newsletter", No. 39, of May 2002 ]

"In September of 1869, the square BOX and CADDY excise stamps were supplemented by twelve new stamps in six denominations for consumption (black) and for warehouse (red). The denomination of these items represented the maximum weight of tobacco to which they could be affixed. Unlike other BABN tobacco stamps in use up to that time, the new denominated stamps were produced from steel plates (intaglio).

The *small* stamp was initially issued in denominations of one-quarter, one-half and one pound. In February of 1880 a one-tenth pound stamp was prepared for use in the Windsor Division. The duty collected by these stamps was to be the full amount represented by their denomination, regardless of the actual weight of tobacco in the package.

In September 1874 the Revenue Department authorized the preparation of the first Division-specific stamps for manufactured tobacco. These stamps bear the printed name of the Revenue Division and signature of its Collector in the spaces previously left blank to be filled in by hand or rubberstamp. The first of these personalized stamps were prepared for use in Montreal and Toronto. It is surmised that similar stamps for other Divisions were subsequently introduced overtime as warranted by numbers used."

Chris Ryan reports in the "Canadian Revenue Newsletter", No.41, of March 2003 that all CADDY and BOX stamps were discontinued as of July 1st 1883. At that time they were probably recalled for destruction.

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The catalogue lists this one-fourth pound Windsor Division black Consumption stamp as follows:

**RM-119-** 1/4th pound, black, Windsor Division, perf 12, on *block wmkd* medium wove - 4 mm. blue controls

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<b>1st BABN Contract</b> (1868-1873)	John McKay reports that 192,500 copies of "1/4 lb. S. M. R. Black" were delivered. Prior to 1874 these would be Division Open.
<b>2nd BABN Contract</b> (1873-1878)	John McKay reports that 20,000 copies of "1/4 lb. Black Tobacco" were delivered. These were 50/50 for Montreal and Toronto.
<b>3rd BABN Contract</b> (1878-1886)	John McKay reports that 100,000 copies of "1/4 lb., Black, Windsor" were delivered.

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### --- The "theoretical" control number range on the black 1/4th pound Windsor Division Consumption stamps ---

**RM-119-** 1/4th pound, black, Windsor Division, perf 12, on *block wmkd* medium wove - **000001 to 100000**

### --- The "actual" control number range, as recorded to date ---

**RM-119-** 1/4th pound, black, Windsor Division, perf 12, on *block wmkd* medium wove - **012507 to 087575**

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In 1874 the excise duty on manufactured tobacco was 20¢ per pound, and thus the tax represented by the 1/4th pound stamp was 5¢, which was collected even if the package was less than 4 ounces.

--- 1/4th Pound - Windsor Division - Black Consumption stamps - 1880 ---

--- on *block wmkd* horizontal mesh medium wove at Montreal under the 3rd BABN Contract - 63 x 47 mm. design ---

--- perf 12 - with 4 mm. controls - scanned at 100% scale - inscribed *James Gow Coll. I.R.* ---

The catalogue lists this one-fourth pound Windsor Division black Consumption stamp as follows:

**RM-119**- 1/4th pound, black, Windsor Division, perf 12, on *block wmkd* medium wove - 4 mm. blue controls

Chris Ryan reports that *James Gow* was named Collector at Windsor on June 1st 1876.

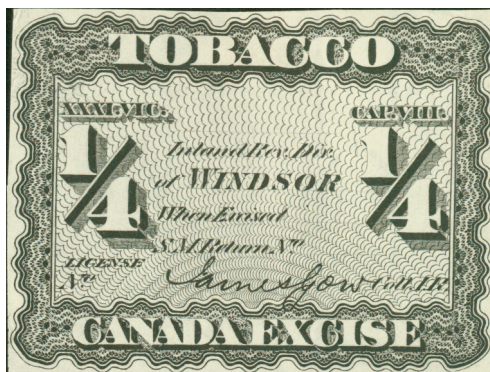


★**RM-119** - 1/4th pound, black, Windsor Division, perf 12, on *block wmkd* medium wove, with 4 mm. control **025975**, stamped **CANCELLED** by Licensee # 1, with S.M. number 7- probably from July 1880

★**RM-119** - 1/4th pound, black, Windsor Division, perf 12, on *block wmkd* medium wove, with 4 mm. control **087575**

<b>012507</b>		RM-119	1/4th pound, black, Windsor Division, perf 12, on <i>block wmkd</i> medium wove
<b>016224</b>	09/??	RM-119	1/4th pound, black, Windsor Division, perf 12, on <i>block wmkd</i> medium wove, stamped <b>CANCELLED</b> by Licensee # 1, with S. M. number 5
<b>025975</b> ★	10/??	RM-119	1/4th pound, black, Windsor Division, perf 12, on <i>block wmkd</i> medium wove, stamped <b>CANCELLED</b> by Licensee # 1, with S. M. number 7
<b>062501</b>		RM-119	1/4th pound, black, Windsor Division, perf 12, on <i>block wmkd</i> medium wove
<b>062534</b>		RM-119	1/4th pound, black, Windsor Division, perf 12, on <i>block wmkd</i> medium wove
<b>062546</b>		RM-119	1/4th pound, black, Windsor Division, perf 12, on <i>block wmkd</i> medium wove
<b>062552</b>		RM-119	1/4th pound, black, Windsor Division, perf 12, on <i>block wmkd</i> medium wove
<b>062561</b>		RM-119	1/4th pound, black, Windsor Division, perf 12, on <i>block wmkd</i> medium wove
<b>062573</b>		RM-119	1/4th pound, black, Windsor Division, perf 12, on <i>block wmkd</i> medium wove
<b>062588</b>		RM-119	1/4th pound, black, Windsor Division, perf 12, on <i>block wmkd</i> medium wove
<b>062595</b>		RM-119	1/4th pound, black, Windsor Division, perf 12, on <i>block wmkd</i> medium wove
<b>062608</b>		RM-119	1/4th pound, black, Windsor Division, perf 12, on <i>block wmkd</i> medium wove,
<b>062609</b>		RM-119	1/4th pound, black, Windsor Division, perf 12, on <i>block wmkd</i> medium wove,
<b>062613</b>		RM-119	1/4th pound, black, Windsor Division, perf 12, on <i>block wmkd</i> medium wove
<b>062614</b>		RM-119	1/4th pound, black, Windsor Division, perf 12, on <i>block wmkd</i> medium wove
<b>062633</b>		RM-119	1/4th pound, black, Windsor Division, perf 12, on <i>block wmkd</i> medium wove
<b>087527</b> ★		RM-119	1/4th pound, black, Windsor Division, perf 12, on <i>block wmkd</i> medium wove
<b>087544</b>		RM-119	1/4th pound, black, Windsor Division, perf 12, on <i>block wmkd</i> medium wove
<b>087546</b>		RM-119	1/4th pound, black, Windsor Division, perf 12, on <i>block wmkd</i> medium wove
<b>087566</b>		RM-119	1/4th pound, black, Windsor Division, perf 12, on <i>block wmkd</i> medium wove
<b>087568</b>		RM-119	1/4th pound, black, Windsor Division, perf 12, on <i>block wmkd</i> medium wove
<b>087570</b>		RM-119	1/4th pound, black, Windsor Division, perf 12, on <i>block wmkd</i> medium wove
<b>087573</b>		RM-119	1/4th pound, black, Windsor Division, perf 12, on <i>block wmkd</i> medium wove
<b>087575</b> ★		RM-119	1/4th pound, black, Windsor Division, perf 12, on <i>block wmkd</i> medium wove

--- without control numbering ---



★**RM-119n** - 1/4th pound, black, Windsor Division, perf 12 (clipped), on *block wmkd* medium wove, without control numbers



--- the bottom right side of **RM-119n** - scanned at 300% scale ---

The collection contains many of these clipped imperforate “TP” stamps (from the Morris collection) which under magnification shows signs of original perforation. I sincerely doubt that any philatelist would have mutilated the stamps in this manner. At the time it was illegal to possess tax-paid stamps in mint condition, and even used examples were by law to be broken on opening the package. I feel that BABN as a favour to a philatelist clipped the perforations prior to releasing these *control-free* stamps.

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